

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**Re: D.I. 208**

**CERTIFICATION OF COUNSEL REGARDING AMENDED ORDER (I)  
AUTHORIZING THE RETENTION AND EMPLOYMENT OF PWC US TAX LLP AS  
TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER TO THE  
DEBTORS EFFECTIVE AS OF SEPTEMBER 9, 2024  
AND (II) GRANTING RELATED RELIEF**

The undersigned counsel to the above-captioned debtors and debtors in possession (the “**Debtors**”) hereby certifies as follows:

1. On the September 18, 2024, the Debtors filed the *Application of Debtors for Entry of an Order (I) Authorizing the Retention and Employment of PWC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors Effective as of September 9, 2024 and (II) Granting Related Relief* (D.I. 208) (the “**Application**”).<sup>2</sup>

2. On October 9, the Court entered the *Order (I) Authorizing the Retention and Employment of PWC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors Effective as of September 9, 2024 and (II) Granting Related Relief* (D.I. 468).

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<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

<sup>2</sup> Capitalized terms not defined herein have the meaning ascribed to them in the Application.

3. The Initial Order inadvertently omits certain revisions that the applicant and the Office of the United States Trustee (the “**U.S. Trustee**”) had agreed to prior to October 9, 2024. Accordingly, the Debtors have attached hereto as **Exhibit A** an amended order approving the Application, which incorporates the agreed-upon revisions. The U.S. Trustee has confirmed its consent to entry of the attached amended order.

4. For the convenience of the Court and all parties in interest, a redline comparing the amended order against the order that was entered on October 9 is attached hereto as **Exhibit B**.

WHEREFORE, the Debtors respectfully request entry of the amended order attached hereto as **Exhibit A**.

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Dated: October 17, 2024  
Wilmington, Delaware

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